

Springfield Hospital

Fiscal Year 2016 budget analysis

Report Date:

8/18/2015

Springfield Hospital

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Summary Budget to Budget Increase

The 2016 budget shows a 2.9% increase over the 2015 budget. There are many health care investments underway but the hospital's narrative states that they are not seeking recognition for these and therefore did not quantify them.

Utilization is budgeted at -2.9%. The budget includes a reduction (of 1.2) in FTEs. Springfield's productivity measures are mixed, but generally favorable.

The operating surplus is budgeted at 2.0% of net revenues; this is the same as was budgeted in 2015. The balance sheet is in a stable position and showing some improvement. The latest financial projections for 2015 show higher NPR and operating surplus exceeding approved budget level.

The commercial cost shift is increased by \$1.8 million. This is a combination of \$2.3 million in less revenue from Medicare and Medicaid and an improvement of \$550,000 in bad debt and free care.

Issues to Address at the Hearing

Discuss the trends being seen in bad debt and free care.

Discuss plans to stabilize the general surgery program.

Explain the various changes in utilization presented in the budget.

Describe the factors that are affecting the change in disproportionate share each year.

	2014A	2015B	2015P	2016B	B15-B16 Change	B15-B16 % Change
Net Patient Care Revenue	\$ 49,727,116	\$ 54,360,014	\$ 55,874,200	\$ 55,936,500	\$ 1,576,486	2.9%
Other Operating Revenue	\$ 1,943,403	\$ 1,476,900	\$ 1,955,505	\$ 1,922,800	\$ 445,900	30.2%
Total Operating Revenue	\$ 51,670,519	\$ 55,836,914	\$ 57,829,705	\$ 57,859,300	\$ 2,022,386	3.6%
Total Expenses	\$ 55,453,904	\$ 54,713,914	\$ 56,396,000	\$ 56,702,000	\$ 1,988,086	3.6%
Net Operating Income	\$ (3,783,385)	\$ 1,123,000	\$ 1,433,705	\$ 1,157,300	\$ 34,300	3.1%
Operating Margin %	-7.3%	2.0%	2.5%	2.0%	0.0%	

Springfield Hospital

Key Indicators	Actual 2013	Actual 2014	Budget 2015	Projected 2015	Budget 2016	Actual 2014-Budget	Budget 2015-Budget
						2015	2016
Utilization							
Acute Care Ave Daily Census	23.4	22.0	21.6	24.1	26.6	-0.4	5.0
Total Average Daily Census	25	23	23	25	28	0	5.0
Acute Average Length of Stay	4.4	4.2	3.8	4.4	4.8	-0.3	1.0
Acute Admissions	1,945	1,933	2,049	2,012	2,010	116	-39.0
Total Beds (Staffed)	43	43	43	43	43	0	0.0
Adjusted Admissions	8,475	7,941	8,597	8,215	8,350	656	-247.2
Adjusted Days	37,210	32,968	33,075	35,917	40,490	107	7,415.5
Capital							
Age of Plant	10.4	11.5	14.2	12.2	14.2	2.7	0.0
Long Term Debt to Capitalization	28.0%	33.5%	25.1%	27.8%	21.6%	-8.3%	-3.5%
Capital Expenditures to Depreciation	78.8%	127.8%	72.3%	125.2%	94.9%	-55.5%	22.6%
Debt per Staffed Bed	484,507	511,137	513,763	517,907	548,021	2,626	34,258
Net Prop, Plant & Equip per Staffed Bed	331,537	338,307	598,186	334,265	599,935	259,879	1,749
Debt Service Coverage Ratio	1.0	-1.1	2.9	1.3	1.4	4.0	-1.5
Revenue							
Deduction %	50.7%	52.8%	52.6%	52.8%	55.5%	-0.1%	2.8%
Bad Debt % of Gross Revenue	4.0%	3.7%	4.3%	3.6%	3.6%	0.5%	-0.6%
Free Care % of Gross Revenue	3.7%	3.3%	3.0%	2.4%	2.5%	-0.2%	-0.6%
Operating Margin %	-2.9%	-7.3%	2.0%	2.5%	2.0%	9.3%	0.0%
Total Margin %	4.4%	-12.2%	4.6%	3.5%	3.7%	16.7%	-0.9%
All Net Patient Revenue % of Gross Rev	47.7%	45.6%	45.2%	45.1%	43.3%	-0.4%	-1.9%
Medicare Net Patient Revenue % of Gross Rev (incl Phys)	50.2%	41.1%	46.8%	46.3%	40.7%	5.7%	-6.1%
Medicaid Net Patient Revenue % of Gross Rev (incl Phys)	34.0%	30.9%	30.3%	28.8%	30.5%	-0.6%	0.2%
Comm/self pay Net Patient Revenue % of Gross Rev (incl Phys)	52.8%	59.4%	51.1%	52.8%	53.3%	-8.3%	2.2%
Productivity							
Adjusted Admissions Per FTE	27.6	26.2	28.7	28.1	28.0	2.5	-0.7
FTEs per 100 Adj Discharges	3.6	3.8	3.5	3.6	3.6	-0.3	0.1
Overhead Expense w/ fringe, as a % of Total Operating Exp	22.9%	22.1%	21.7%	21.0%	21.2%	-0.4%	-0.4%
FTEs Per Adjusted Occupied Bed	3.0	3.4	3.3	3.0	2.7	-0.1	-0.6
Cost							
Cost per Adjusted Admission	6,070	6,983	6,364	6,865	6,791	(619)	427
Salary & Benefits per FTE - Non-MD	69,851	71,522	71,209	77,119	72,908	(313)	1,699
Compensation Ratio	52.0%	52.9%	49.1%	49.2%	48.7%	-3.8%	-0.3%
Capital Cost % of Total Expense	4.8%	4.5%	4.4%	4.5%	4.8%	-0.1%	0.4%
Liquidity							
Current Ratio	2.5	1.8	1.7	2.1	1.8	(0.1)	0.1
Days Cash on Hand	117.4	101.3	53.0	116.9	105.3	(48.3)	52.3
Cash to Long Term Debt	1.7	1.7	0.8	2.1	1.9	(0.8)	1.0
Payer							
DSH % of Total NPR	3.3%	3.4%	4.5%	4.4%	2.7%	1.1%	-1.8%
Medicaid % of Total NPR (incl. DSH)	14.8%	12.9%	12.8%	12.3%	13.4%	-0.2%	0.7%
Medicare % of Total NPR (incl. DSH)	42.1%	38.8%	39.0%	42.1%	39.6%	0.1%	0.6%
Commercial % of Total NPR (incl. DSH)	39.8%	44.9%	43.8%	41.2%	44.3%	-1.1%	0.5%
Employed							
Non-MD FTEs	307.1	303.3	299.7	292.6	298.4	(3.6)	(1.2)
Physician FTEs	14.2	16.0	23.0	14.0	24.6	6.9	1.6
Travelers	-	-	-	-	-	-	-
Outpatient							
All Outpatient Visits	77,415	76,247	81,000	78,000	81,000	4,753	0
Operating Room Procedure	1,160	1,173	1,307	1,270	1,321	134	14
Observation Units	-	-	-	-	-	-	-

- 1) The hospital is submitting an 2.8% increase in overall rates. Will that amount, on average, be the increase that commercial payers will be paying? Describe the different reimbursement agreements you may have when contracting with commercial payers.
- 2) Springfield has submitted a 2.9% NPR increase. There are many health care initiatives underway but the narrative clearly states they "...are not seeking recognition of any exceptional expenditures relating to health reform".
 - a) How does Springfield currently evaluate these efforts? Are all such investments actually managed within the FQHC?
- 3) The narrative discusses the plan to stabilize the General Surgery program and states that 2.5 physician FTEs is appropriate for their service area. Did the evaluation include review of access, quality of care, waiting times, etc? How is "need" determined?
- 4) Utilization metrics show a number of increases and decreases with overall utilization decreasing.
 - a) Why is length of stay increasing so much? Is it the psychiatric program?
 - b) OR procedures are almost level, MRIs are way up. Explain.
 - c) Why are physician office visits not being recorded?
 - d) On the rate page, there appears to be a shift in NPR utilization from self pays to other payers. Describe the increases you are seeing in NPR utilization across payers.

5) Bad debt and free care levels are the highest in the state and have come down from 7.7% of gross revenues in 2013 to 6.1% in the 2016 budget.

a) Describe the recent changes you have seen in terms of caseloads, patient coverages, billing disputes, etc. that might be influencing the changes. Is there any evidence this is related to higher enrollment and/or shift to Medicaid? Describe any changes in reporting that are influencing this.

b) What would the rate request have been, all things being equal, if your bad debt and free care levels remained at the 2015 budget level of 7.3%.

6) The 2015 projection shows higher NPRs and a surplus of \$1.4 million vs. a budget of \$1.1 million. Are these projections still valid? If not, describe any material changes.

7) Springfield states in the narrative that CMS rule changes will lower Medicare reimbursement related to the disallowance of the provider tax.

a) Quantify the loss of revenue in the 2016 budget.

b) Springfield states that there may be liability back to FY 2010. What is the scope of this liability? How are you accounting for this potential liability? Is this problem unique to Critical Access Hospitals?

8) Is there any meaningful use or 340B funds budgeted in other operating revenues? If so, provide a schedule that quantifies these funds.

9) What are the factors that result in disproportionate share changing from \$2.4 million to \$1.5 million in 2016?

10) The cash flow statement shows a large increase in cash listed as "other changes". Is this a transfer from your parent organization? Describe this change.

11) Provide your estimates for capital spending from 2017 to 2019.

Springfield Hospital
PROFIT & LOSS STATEMENT

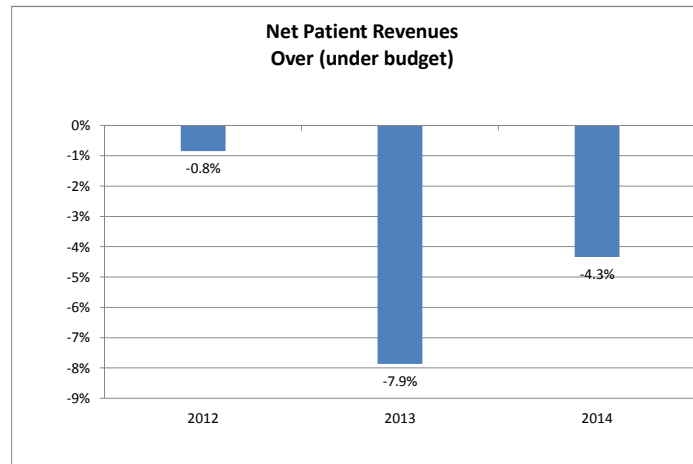
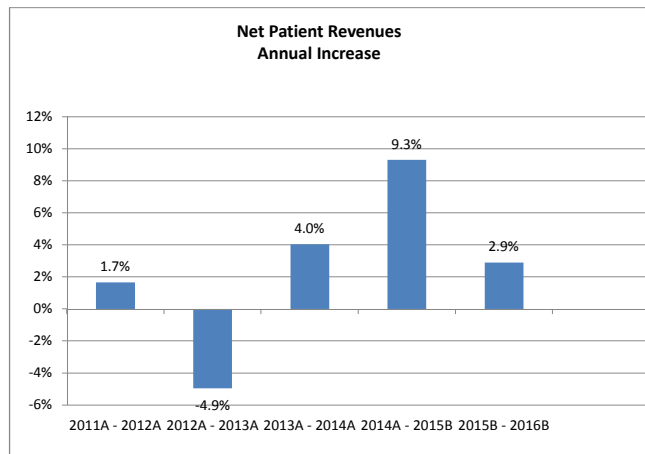
	2014A	2015B	2015P	2016B	2015B-2016B	
REVENUES						
INPATIENT	\$25,632,904	\$27,352,474	\$28,982,215	\$30,245,893	\$2,893,419	10.6%
OUTPATIENT	\$79,564,185	\$87,282,562	\$89,294,185	\$95,308,667	\$8,026,105	9.2%
PHYSICIAN	\$0	\$0	\$0	\$0	\$0	0.0%
CHRONIC REHAB	\$0	\$0	\$0	\$0	\$0	0.0%
SNF/ECF	\$0	\$0	\$0	\$0	\$0	0.0%
SWING BEDS	\$107,388	\$127,811	\$55,000	\$90,640	-\$37,171	-29.1%
GROSS PATIENT CARE REVENUE	\$105,304,477	\$114,762,847	\$118,331,400	\$125,645,200	\$10,882,353	9.5%
DISPROPORTIONATE SHARE PAYMENTS	\$1,682,709	\$2,435,500	\$2,453,700	\$1,507,724	-\$927,776	-38.1%
BAD DEBT	-\$3,948,148	-\$4,906,400	-\$4,250,500	-\$4,559,200	\$347,200	7.1%
FREE CARE	-\$3,430,999	-\$3,461,100	-\$2,784,300	-\$3,083,706	\$377,394	10.9%
GRADUATE MEDICAL EDUCATION	\$0	\$0	\$0	\$0	\$0	0.0%
DEDUCTIONS FROM REVENUE	-\$49,880,923	-\$54,470,833	-\$57,876,100	-\$63,573,518	-\$9,102,685	-16.7%
NET PATIENT CARE REVENUE	\$49,727,116	\$54,360,014	\$55,874,200	\$55,936,500	\$1,576,486	2.9%
OTHER OPERATING REVENUE	\$1,943,403	\$1,476,900	\$1,955,505	\$1,922,800	\$445,900	30.2%
TOTAL OPERATING REVENUE	\$51,670,519	\$55,836,914	\$57,829,705	\$57,859,300	\$2,022,386	3.6%
OPERATING EXPENSE						
TOTAL OPERATING EXPENSE	55,453,904	54,713,914	56,396,000	56,702,000	\$1,988,086	3.6%
NET OPERATING INCOME (LOSS)	-\$3,783,385	\$1,123,000	\$1,433,705	\$1,157,300	\$34,300	3.1%
NON-OPERATING REVENUE	-\$2,238,019	\$1,495,000	\$621,695	\$1,015,000	-\$480,000	-32.1%
EXCESS (DEFICIT) OF REVENUE OVER EXPENSE	-\$6,021,404	\$2,618,000	\$2,055,400	\$2,172,300	-\$445,700	-17.0%

Physician revenue activity is included in the Outpatient revenue line. GMCB staff are working with hospitals to consistently align and report the information.

Favorable changes in bad debt and free care will be discussed.

Higher expenses are driven primarily by fringe benefits and physician salaries, depreciation, and provider tax.

Operating income is steady and is something Springfield is striving for improving (2% target).



Springfield Hospital**NET PATIENT REVENUE PAYER MIX**

Payer mix describes the reimbursement and patient change that occurs from year to year.

Net Patient Revenue - All	Bud 15 Total	Bud 16 Total	Change
Disproportionate share	\$ 2,435,500	\$ 1,507,724	\$ (927,776)
Medicaid	\$ 6,936,878	\$ 7,516,919	\$ 580,041
Medicare	\$ 21,179,321	\$ 22,146,430	\$ 967,109
Commercial/self pay/Wcomp	\$ 23,808,315	\$ 24,765,427	\$ 957,112
TOTAL	\$ 54,360,014	\$ 55,936,500	\$ 1,576,486
			2.9%

This schedule presents net patient revenue change for the hospital. Essentially, this is a summary of who will pay the bill for the increases in the budget.

The 2016 budget shows a 2.9% increase over the 2015 budget. This is within the GMCB target.

Favorable changes in utilization were offset some by a reduction in disproportionate share.

NPR shows a 2.9% increase over the 2015 budget. This increase can be described as follows:

	Millions	% Share
Rate Increase	\$ 0.4	0.8%
Commercial Ask Negotiations	\$ -	0.0%
Physician Practice Transfers	\$ -	0.0%
Bad Debt/Free Care Improvement	\$ -	0.0%
Disproportionate Share Loss	\$ (1.5)	-2.8%
Utilization Gain/Loss	\$ 2.6	4.9%
Health Care Reform Investments	\$ -	0.0%
Other Change	\$ -	0.0%
	\$ 1.6	2.9%

Springfield Hospital**NET PATIENT REVENUE PAYER MIX**

Payer mix describes the reimbursement and patient change that occurs from year to year.

Net Patient Revenue - Hospital	Bud 15 Total	Bud 16 Total	Change
Disproportionate share	\$ 2,435,500	\$ 1,507,724	\$ (927,776)
Medicaid	\$ 6,561,163	\$ 6,927,649	\$ 366,486
Medicare	\$ 20,250,247	\$ 21,382,939	\$ 1,132,692
Commercial/self pay/Wcomp	\$ 22,128,532	\$ 23,498,251	\$ 1,369,719
TOTAL	\$ 51,375,442	\$ 53,316,563	\$ 1,941,121

Net Patient Revenue - Physician	Bud 15 Total	Bud 16 Total	Change
Disproportionate share			\$ -
Medicaid	\$ 375,715	\$ 589,270	\$ 213,555
Medicare	\$ 929,074	\$ 763,491	\$ (165,583)
Commercial/self pay/Wcomp	\$ 1,679,783	\$ 1,267,176	\$ (412,607)
TOTAL	\$ 2,984,572	\$ 2,619,937	\$ (364,635)

Net Patient Revenue - All	Bud 15 Total	Bud 16 Total	Change
Disproportionate share	\$ 2,435,500	\$ 1,507,724	\$ (927,776)
Medicaid	\$ 6,936,878	\$ 7,516,919	\$ 580,041
Medicare	\$ 21,179,321	\$ 22,146,430	\$ 967,109
Commercial/self pay/Wcomp	\$ 23,808,315	\$ 24,765,427	\$ 957,112
TOTAL	\$ 54,360,014	\$ 55,936,500	\$ 1,576,486

This schedule breaks out the net patient revenue change s between hospital and physician services.

You will note that the B15-B16 changes by payer may very well differ significantly when examining hospital vs. physician. This is because price changes, reimbursement, and utilization will differ for those services.

Our analysis finds an increase in hospital Commercial and Medicare NPR and a decrease in Physician Commercial and Medicare. Springfield will explain these trends.

The disproportionate share change has been verified and the reduction has an unfavorable effect on rate.

Springfield Hospital

RATE TREND AND SOURCE OF REVENUES

Rate is the average change in price for services provided.

	Budget 2013 Approved	Budget 2014 Approved	Budget 2015 Approved	Budget 2016 Submitted	Average Annual 2014-2015
Springfield Hospital	6.0%	4.6%	5.5%	2.8%	5.4%
Weighted Average All Hospitals				4.3%	

	Bud 16 Total	Gross revenue from Rates	Net revenue from Rates		Commercial Payer	Self Pay/Other	Medicaid	Medicare	
Hospital Inpatient	3.0%								
Hospital Outpatient	3.0%								
Professional Services	0.0%								
Nursing Home	0.0%								
Home Health	3.0%								
Other	0.0%								
Summary price request	2.8%	\$ 3,382,322	\$ 443,252		\$ 366,629	\$ 46,166	\$ 30,457	\$ -	

		Gross Revenue from Other	Net revenue from Other		Commercial Payer	Self Pay/Other	Medicaid	Medicare	DSH
Utilization			\$ 2,640,952		\$ 1,569,802	\$ (445,543)	\$ 549,584	\$ 967,109	\$ -
Dispro share change			\$ (1,507,724)		\$ -	\$ -	\$ -	\$ -	\$ (1,507,724)
Summary Other (non-price) request		\$ 7,500,032	\$ 1,133,228		\$ 1,569,802	\$ (445,543)	\$ 549,584	\$ 967,109	\$ (1,507,724)
Total NPR Increase Due to Price and Other		\$ 10,882,354	\$ 1,576,480		\$ 1,936,431	\$ (399,377)	\$ 580,041	\$ 967,109	\$ (1,507,724)

The rate increase is 2.8% with a 3.0% increase budgeted for both inpatient and outpatient services and 3% increase budgeted for home health services. The rate will generate \$443 thousand of the overall \$1.6 million increase in Net patient revenues (NPR).

Other changes in NPR not affected by rate include utilization increases offset some by a disproportionate share payment reduction.

Springfield Hospital
UTILIZATION & STAFFING

	2012A	2013A	2014A	2015B	2015P	2016B	B15-B16 Change
Utilization							
ADJUSTED ADMISSIONS	9,346	8,475	7,941	8,597	8,215	8,350	-2.9%
ACUTE ADMISSIONS	2,270	1,945	1,933	2,049	2,012	2,010	-1.9%
AVERAGE LENGTH OF STAY	4.2	4.4	4.2	3.8	4.4	4.8	26.0%
OUTPATIENT OPERATING ROOM PROCEDURES	1,354	1,160	1,173	1,307	1,270	1,321	1.1%
LABORATORY TESTS	455,363	464,824	484,126	498,121	434,352	444,416	-10.8%
EMERGENCY ROOM VISITS	15,017	14,888	14,425	14,538	15,069	14,900	2.5%
RADIOLOGY-DIAGNOSTIC & CT SCANS	21,716	20,477	21,044	20,352	20,509	19,894	-2.3%
MRIs	1,070	1,211	1,329	1,507	1,654	1,802	19.6%
PHYSICIAN OFFICE VISITS	-	-	-	24,700	-	26,300	6.5%
CLINIC VISITS	4,141	3,225	2,724	2,946	2,472	2,750	-6.7%
Staffing							
NON-MD FTE	296	307	303	300	293	298	-1.2
TRAVELERS	-	-	-	-	-	-	0.0
RESIDENTS & FELLOWS	-	-	-	-	-	-	0.0
MLPs	-	-	-	-	-	-	0.0
PHYSICIAN FTES	19.8	14.2	16.0	23.0	14.0	24.6	1.6
TOTAL MD AND NON MD FTES	315.6	321.3	319.3	322.6	306.6	323.0	0.4
SALARY PER FTE - NON-MD	54,560	52,608	54,807	55,252	55,483	55,856	1.1%
SALARY & BENEFIT PER FTE - NON-MD	72,600	69,851	71,522	71,209	77,119	72,908	2.4%
FTES PER ADJUSTED OCCUPIED BED	2.8	3.0	3.4	3.3	3.0	2.7	-18.6%
FTES PER 100 ADJUSTED DISCHARGES	3.2	3.6	3.8	3.5	3.6	3.6	2.5%

Budgeted 2016 utilization (adjusted admissions) shows a decline from 2015 budget levels.

There is also an increase in length of stay. Springfield is budgeting a decrease in laboratory tests and a significant increase in MRIs. They will be asked to address the utilization changes.

Non MD staffing is decreasing by 1.2 and MDs are increasing by 1.6.

Productivity indicators are mixed, but most are favorable.

Springfield Hospital
BALANCE SHEET & INDICATORS

	2014A	2015B	2015P	2016B
Cash & Investments	\$13,584,708	\$1,999,922	\$11,668,850	\$11,222,000
Total Current Assets	\$23,964,364	\$17,674,622	\$23,988,100	\$23,540,000
Total Board Designated Assets	\$1,189,927	\$5,647,000	\$5,690,000	\$4,500,000
Total Net, Property, Plant And Equipment	\$14,547,206	\$25,722,006	\$14,373,400	\$25,797,200
Other Long-Term Assets	\$0	\$0	\$0	\$0
Total Assets	\$39,701,497	\$49,043,628	\$44,051,500	\$53,837,200
Total Current Liabilities	\$13,063,621	\$13,042,840	\$13,891,000	\$15,208,900
Long-Term Debt	\$8,915,272	\$9,048,971	\$8,379,000	\$8,356,000
Other Noncurrent Liabilities	\$0	\$0	\$0	\$0
Total Fund Balance	\$17,722,604	\$26,951,817	\$21,781,500	\$30,272,300
Total Liabilities and Equities	\$39,701,497	\$49,043,628	\$44,051,500	\$53,837,200

The hospital's overall balance sheet shows a continued improvement in net assets (fund balance).

Debt is trending lower and cash is increasing. A question has been raised about the increased cash. Board Designated Assets are lower in 2016.

Hospital				
Net Increase/Decrease in Cash	\$ (895,341)	\$ (1,200,079)	\$ (1,915,858)	\$ 9,222,078
Days Cash on Hand	101	53	117	105
Cash to Long Term Debt	1.7	0.8	2.1	1.9
Long Term Debt to Capitalization	33.5%	25.1%	27.8%	21.6%
Debt Service Coverage Ratio	-1.1	2.9	1.3	1.4

Cash is expected to improve significantly in Budget 2016. Debt indicators also show improvement in the next year.

System Average				
Net Increase/Decrease in Cash	\$ 54,485,472	\$ 74,776,400	\$ 21,398,061	\$ (11,067,200)
Days Cash on Hand	176	181	185	180
Cash to Long Term Debt	1.9	1.6	1.7	1.7
Long Term Debt to Capitalization	29.6%	32.3%	32.6%	31.3%
Debt Service Coverage Ratio	3.3	3.1	2.9	2.8

Cash on hand less than the system average.

Debt measures are improving and the debt position is favorable compared to the system.

Springfield Hospital

CAPITAL BUDGET

	2014 Actuals	2015 Budget Approved	2015 Projection	2016 Budget	2017 Plan	2018 Plan	2019 Plan
Non-Certificate of Need Capital Purchases	\$2,806,695	\$2,098,895	\$2,750,288	\$2,101,200			
Certificate of Need Capital Plans		\$0	\$0	\$0	\$0	\$0	\$0
Total Capital Purchases	\$2,806,695	\$2,098,895	\$2,750,288	\$2,101,200			

Hospital

Age of Plant (years)	11.5	14.2	12.2	14.2	helps understand the status of all fixed assets		
Capital Expenditures to Depreciation	127.8%	72.3%	125.2%	94.9%	helps to understand current level of capital spend		
Capital Cost % of Budget	4.5%	4.4%	4.5%	4.8%	helps understand relative share of depr & interest		

System Average

Age of Plant (years)	10.2	10.9	11.0	11.9
Capital Expenditures to Depreciation	80.6%	122.4%	131.0%	95.1%
Capital Cost % of Budget	5.9%	6.0%	5.9%	5.8%

Age of plant is steady in Bud 16 and is older than the Vermont hospital system.

Springfield capital expenditures to depreciation are close to the overall system level. Capital cost as a % of budget, remains steady, and is favorable compared to the system.

All of their capital spending is planned to be Non CON items including both building improvements and equipment with no single items in excess of \$500,000.

	2016 Budget	2017 Plan	2018 Plan	2019 Plan
Non Certificate of Need Detail				
Construction in Progress (Non-CON>\$500K)	\$0	\$0	\$0	\$0
Land & Land Improvements (Non-CON >\$500K)	\$0	\$0	\$0	\$0
Total Buildings & Building Improvements (Non-CON >\$500K)	\$0	\$0	\$0	\$0
Total Fixed Equipment (Non-CON >\$500K)	\$0	\$0	\$0	\$0
Total Major Movable Equipment (Non-CON >\$500K)	\$0	\$0	\$0	\$0
Other Non CON Items under \$500,000	\$2,101,200	\$ -	\$ -	\$ -
Total Non-Certificate of Need Capital Purchases	\$ 2,101,200	\$ -	\$ -	\$ -

Certificate of Need Plans